

## **TOWN OF SHELBURNE**



# **2018-19 Operating Budget**

**APPROVED BY COUNCIL APRIL 4<sup>th</sup>, 2018**

**TOWN OF SHELBURNE  
2018-19 Operating Budget**

**INDEX**

	<u>PAGE</u>
<b>2018-19 OPERATING BUDGET PRESS RELEASE</b>	<b>3</b>
<b>CONSOLIDATED BUDGET SUMMARY</b>	<b>4</b>
<b><u>GENERAL GOVERNMENT – REVENUES</u></b>	<b>7</b>
○ Taxes & Grants in Lieu of Taxes	8
○ Sale of Services & Other Own Sources	9
○ Internal & External Transfers	10
<b><u>DETAILED BUDGET – EXPENDITURES</u></b>	
○ Legislative	11
○ Administration & Finance	12
○ Protective Services	14
○ Public Works & Infrastructure	15
○ Community & Economic Development	17
○ Facilities Management	19
○ Fiscal Services	20
<b>SPECIAL PROJECTS &amp; STRATEGIC INITIATIVES</b>	<b>21</b>
<b><u>NON-CONSOLIDATED SERVICES</u></b>	<b>23</b>
○ Drinking Water Utility	23
○ Wastewater & Stormwater Utility	25
○ Solid Waste Utility	27
○ Port Authority	28

***Appendix A – 2017-18 Tax Rates Comparison***

***Appendix B – Low Income Property Tax Exemption***

***Appendix C – Grants***

***Appendix D – Subsidies***

***Appendix E – Tax Exemptions***

**TOWN OF SHELBURNE  
2018-19 Operating Budget**

**2018-19 OPERATING BUDGET PRESS RELEASE**

**Shelburne, NS** – The Shelburne Town Council approved an operating budget totaling \$5.03 million on April 4<sup>th</sup>, 2018. The approved residential tax rate of \$2.04 per \$100 of assessment and approved commercial tax rate of \$3.86 per \$100 of assessment remain unchanged. Sewer charges are increasing from \$219 to \$240 per unit to finance upgrades to the treatment plant taking place this year. Solid waste charges are also increasing – based on actual costs – to \$251.68 per unit. To reduce the impact of these service charge increases Council has also approved an increase in the low-income tax exemption program which will now provide graduated tax relief ranging from \$152.93 to \$611.73 to qualifying tax payers with household incomes under \$34,464.

In setting the operating budget the Town Council has to confront numerous financial pressures and balance competing priorities while remaining conscious of residents' ability to pay. The 2018-19 operating budget continues the implementation of the Shelburne Town Council Strategic Plan 2017-21 with key investments including:

- A continued focus on service delivery and asset management; 2018 will see the establishment of a new Asset Management Advisory Committee with Council, staff and public members.
- Significant investments in economic development and tourism, implementing Council's Economic Development Strategic Action Plan, Tourism Strategic Action Plan 2017, and Events Strategic Plan 2018-2021.
- Continued investment in trails, parks, playgrounds and other recreational properties.
- Additional art projects supported by the Town's public art fund (overseen by the Town's Community Participation & Volunteerism Committee) and a continuing commitment to the Guild Hall Summer Arts series of free public performances throughout the summer season.
- Continued support for public housing and day care services for Town residents.
- A new façade program for the downtown, supported by the Town's new Commercial Development Support Program which provides tax rebates to businesses renovating or developing eligible commercial properties.
- Up to \$45,000 as needed to support the Shelburne County Arena Association with the purchase of a new Zamboni; to be matched by the Municipality of the District of Shelburne.
- A new resident attraction campaign, complementing existing marketing initiatives with efforts targeting potential new residents and entrepreneurs.
- Continuing to build capital reserves necessary for long-term asset management; minimum annual capital reserve transfers remain at 50% of amortization.

**For Additional Information Contact:**

Dylan Heide, CAO  
875-2991 Ext. 5  
cao@town.shelburne.ns.ca

TOWN OF SHELBURNE  
2018-19 OPERATING BUDGET  
**CONSOLIDATED BUDGET SUMMARY**

**REVENUE**

	17-18 BUDGET	17-18 ACTUAL (projected)	18-19 BUDGET
<b>GENERAL GOVERNMENT</b>	<b>\$3,445,723</b>	<b>\$3,560,168</b>	<b>\$3,526,975</b>
TAXES & GRANTS IN LIEU OF TAXES	\$2,287,623	\$2,297,643	\$2,313,387
SALE OF SERVICES & OTHER OWN SOURCES	\$452,915	\$610,264	\$454,697
INTERNAL & EXTERNAL TRANSFERS	\$705,185	\$652,261	\$758,891
<b>WATER UTILITY</b>	<b>\$643,709</b>	<b>\$659,580</b>	<b>\$673,473</b>
<b>WASTEWATER &amp; STORMWATER UTILITY</b>	<b>\$298,789</b>	<b>\$288,442</b>	<b>\$322,591</b>
<b>SOLID WASTE UTILITY</b>	<b>\$209,340</b>	<b>\$244,926</b>	<b>\$250,700</b>
<b>PORT AUTHORITY</b>	<b>\$232,587</b>	<b>\$283,163</b>	<b>\$256,443</b>
<b>TOTAL REVENUE</b>	<b>\$4,830,148</b>	<b>\$5,036,279</b>	<b>\$5,030,182</b>

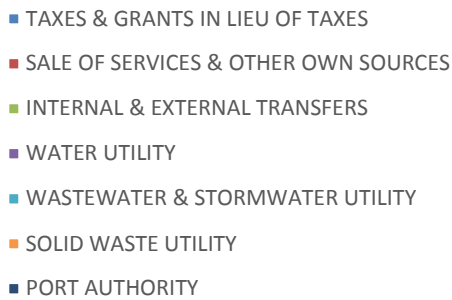
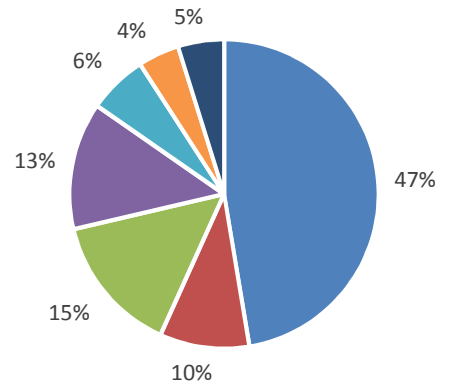
**EXPENDITURES**

	17-18 BUDGET	17-18 ACTUAL (projected)	18-19 BUDGET
<b>GENERAL GOVERNMENT</b>	<b>\$3,445,723</b>	<b>\$3,560,168</b>	<b>\$3,526,975</b>
LEGISLATIVE	\$87,156	\$86,201	\$92,297
ADMINISTRATION & FINANCE	\$559,112	\$584,397	\$563,011
PROTECTIVE SERVICES	\$964,880	\$964,677	\$908,482
PUBLIC WORKS	\$660,143	\$620,765	\$645,606
COMMUNITY/ECONOMIC DEVELOPMENT	\$466,329	\$387,959	\$383,959
FACILITIES MANAGEMENT	\$218,594	\$385,850	\$264,495
FISCAL SERVICES	\$489,509	\$530,319	\$494,725
SPECIAL PROJECTS	-	-	\$174,400
<b>WATER UTILITY</b>	<b>\$642,905</b>	<b>\$612,609</b>	<b>\$660,987</b>
<i>Water Utility Surplus/Deficit to Water Fund</i>	<i>\$804</i>	<i>\$46,971</i>	<i>\$12,486</i>
<b>WASTEWATER &amp; STORMWATER UTILITY</b>	<b>\$298,789</b>	<b>\$288,442</b>	<b>\$322,591</b>
<b>SOLID WASTE UTILITY</b>	<b>\$209,340</b>	<b>\$244,926</b>	<b>\$250,700</b>
<b>PORT AUTHORITY</b>	<b>\$232,587</b>	<b>\$283,163</b>	<b>\$256,443</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,830,148</b>	<b>\$5,036,279</b>	<b>\$5,030,182</b>

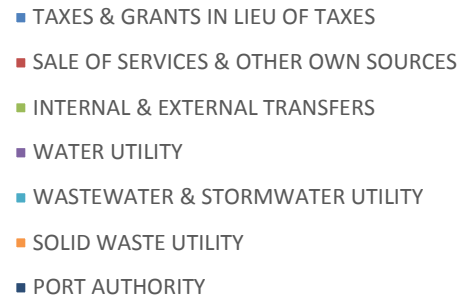
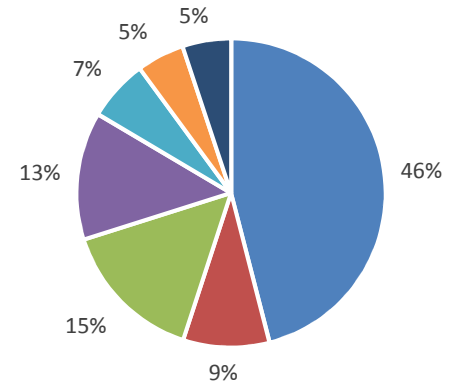
*Surplus / (Deficit):*                      \$0                      \$0                      \$0

## REVENUE

2017-18 BUDGET

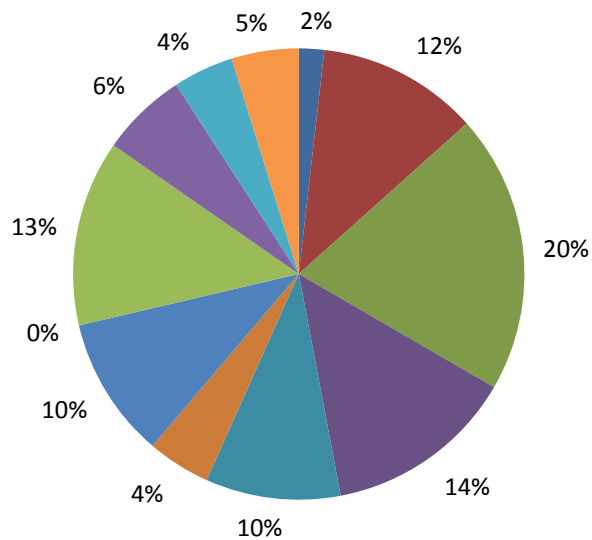


2018-19 BUDGET

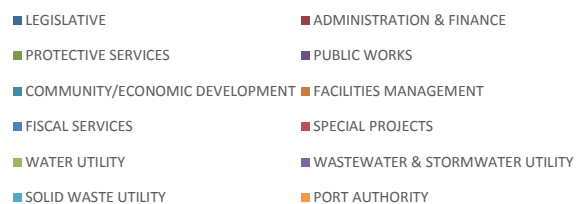
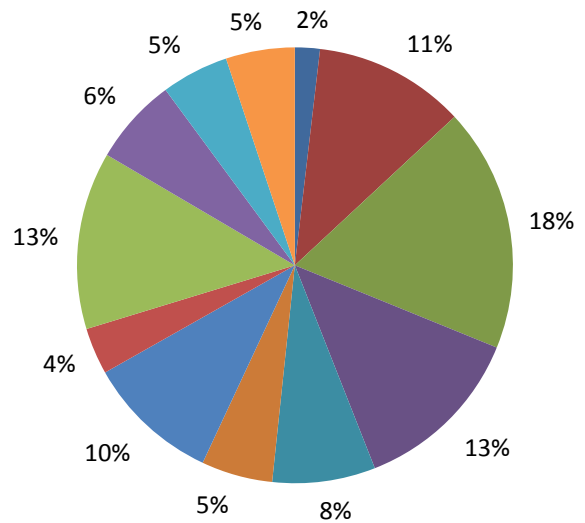


## EXPENDITURE

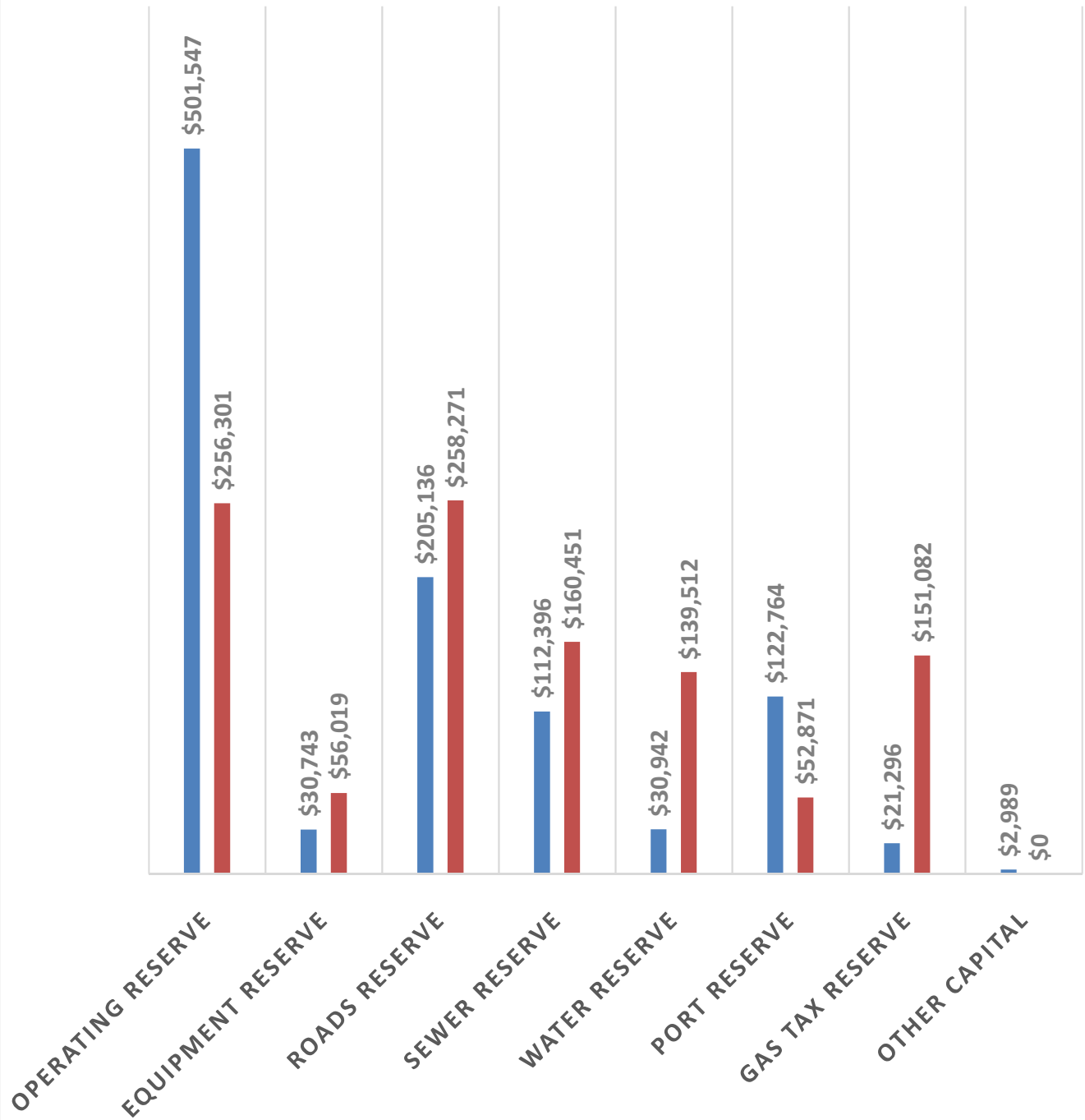
2017-18 BUDGET



2018-19 BUDGET



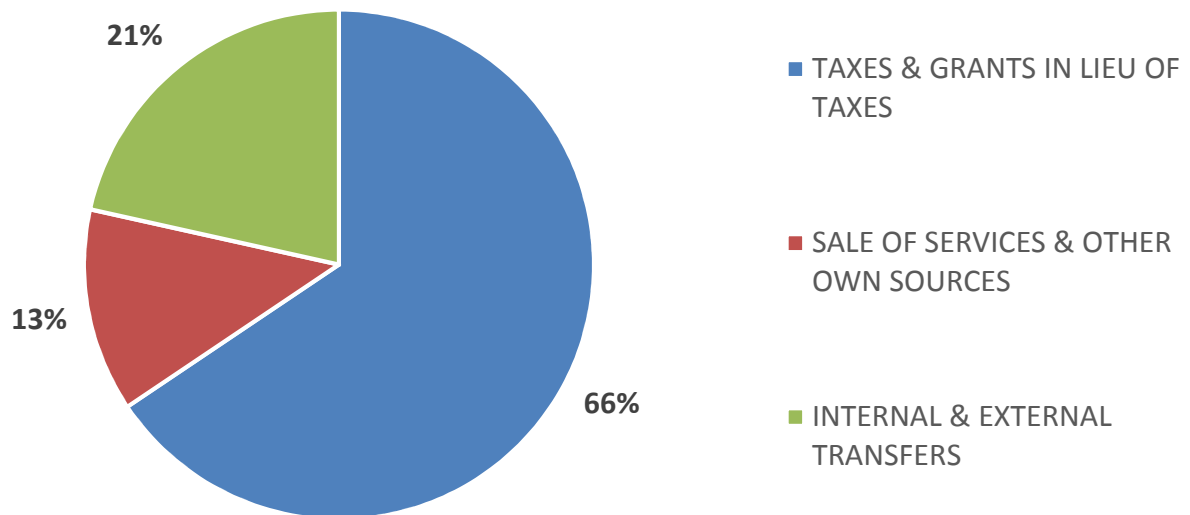
# CHANGE IN RESERVE LEVELS



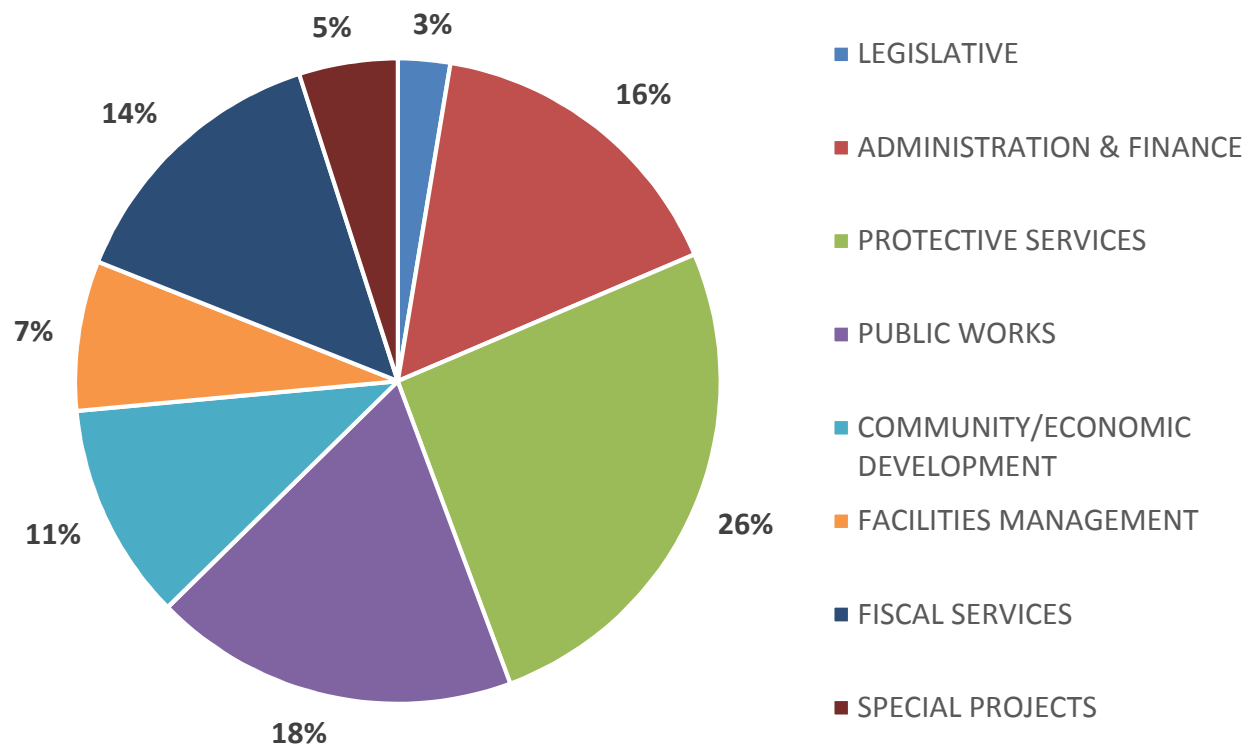
## Town of Shelburne

### 2018-19 GENERAL GOVERNMENT

#### General Revenue



#### General Expenditures



## REVENUE

		(projected)	
<b>TAXES &amp; GRANTS IN LIEU OF TAXES</b>	<b>17-18 BUDGET</b>	<b>17-18 ACTUALS</b>	<b>18-19 BUDGET</b>
<b>ASSESSABLE PROPERTY</b>			
RESIDENTIAL	\$1,446,127	\$1,448,996	\$1,465,379 <sup>1</sup>
COMMERCIAL	\$726,541	\$719,330	\$725,931 <sup>2</sup>
RESOURCE & FORESTRY	\$23,721	\$23,965	\$23,823 <sup>3</sup>
	<b>\$2,196,389</b>	<b>\$2,192,291</b>	<b>\$2,215,133</b>
<b>BUSINESS PROPERTY</b>			
BELL ALIANT	\$12,500	\$12,333	\$12,334
NOVA SCOTIA POWER (HST OFFSET)	\$12,500	\$18,834	\$15,000
	<b>\$25,000</b>	<b>\$31,167</b>	<b>\$27,334</b>
<b>OTHER TAXES</b>			
DEED TRANSFER TAX	\$50,000	\$58,000	\$55,000
<b>GRANTS IN LIEU OF TAXES</b>			
GRANTS IN LIEU - FEDERAL	\$10,590	\$10,590	\$10,325
<b>PROVINCIAL GOVERNMENT</b>			
GRANTS IN LIEU - PROVINCIAL	\$5,171	\$5,171	\$5,171
FIRE PROTECTION	\$473	\$424	\$424
	<b>\$5,644</b>	<b>\$5,595</b>	<b>\$5,595</b>
<b>TAXES &amp; GRANTS IN LIEU OF TAXES</b>	<b>\$2,287,623</b>	<b>\$2,297,643</b>	<b>\$2,313,387</b>

### NOTES

- 1** Based on Residential Rate of \$2.04/\$100 (no change) - 1 cent = \$7,300
- 2** Based on Commercial Rate of \$3.86/\$100 (no change) - 1 cent = \$1,811
- 3** Resource property taxed at Residential Rate



		(projected)	
<b>SALE OF SERVICES &amp; OTHER OWN SOURCES</b>	<b>17-18 BUDGET</b>	<b>17-18 ACTUALS</b>	<b>18-19 BUDGET</b>
<b>SALE OF SERVICES</b>			
FIRE PROTECTION - MDS	\$50,000	\$58,579	\$59,000 <sup>1</sup>
	<b>\$50,000</b>	<b>\$58,579</b>	<b>\$59,000</b>
<b>LICENSES &amp; PERMITS</b>			
LICENSES & PERMITS	\$5,965	\$3,260	\$5,900
<b>FINES</b>			
TRAFFIC VIOLATIONS	\$7,500	\$9,876	\$9,500
<b>RENTALS</b>			
PROPERTIES	\$7,030	\$1,130	\$1,130
GOC BUILDING	\$147,000	\$145,410	\$145,410
KING STREET CENTRE	\$19,140	\$18,475	\$18,000
GUILD HALL	-	\$1,750	\$2,500
	<b>\$173,170</b>	<b>\$166,765</b>	<b>\$167,040</b>
<b>FIRE STN./COMM CTR. (RENTAL)</b>			
AUDITORIUM	\$200	\$400	\$500
<b>RETURN ON INVESTMENT</b>			
BANK INTEREST ON CURRENT ACCT	\$1,500	\$2,000	\$1,500
<b>PENALTIES &amp; INTEREST ON TAXES</b>			
INTEREST	\$49,000	\$49,000	\$49,000
<b>MISCELLANEOUS</b>			
OTHER REVENUE	\$165,580	\$110,343	\$82,900
STORM DAMAGE	-	\$136,556	\$0 <sup>2</sup>
WASTEWATER ADMIN FEE	-	\$21,215	\$21,876 <sup>3</sup>
WATER UTILITY ADMIN FEE	-	\$36,770	\$34,105
PORT AUTHORITY ADMIN FEE	-	\$14,000	\$21,876
MPAL ADMIN FEE	-	\$1,500	\$1,500
	<b>\$165,580</b>	<b>\$320,384</b>	<b>\$162,257</b>
<b>SALE OF SERVICES &amp; OTHER OWN SOURCES</b>	<b>\$452,915</b>	<b>\$610,264</b>	<b>\$454,697</b>

## NOTES

<sup>1</sup> Based on new Fire Service Agreement with MDS including Port Clyde

<sup>2</sup> See corresponding expenditure below

<sup>3</sup> Admin fees previously consolidated under Other Revenue in consolidated budget

		(projected)	
<b>INTERNAL &amp; EXTERNAL TRANSFERS</b>	<b>17-18 BUDGET</b>	<b>17-18 ACTUALS</b>	<b>18-19 BUDGET</b>
<b>UNCONDITIONAL OPERATING TRANSFERS</b>			
EQUALIZATIONAL GRANT	\$362,000	\$359,645	\$359,645
PROV FUEL TAX REFUND	\$1,400	\$2,142	\$2,000
	<b>\$363,400</b>	<b>\$361,787</b>	<b>\$361,645</b>
<b>CONDITIONAL OPERATING TRANSFERS</b>			
JOB GRANTS	\$3,600	\$1,520	\$6,737
EMO (CIVIC ADDRESSING)	\$1,000	\$1,000	\$1,000
AGE FRIENDLY COMMUNITIES GRANT	\$8,356	\$8,356	\$0
NS OHV INFRASTRUCTURE FUND	-	\$24,969	- <b>1</b>
	<b>\$12,956</b>	<b>\$35,845</b>	<b>\$7,737</b>
<b>COMMUNITY &amp; ECONOMIC DEV</b>			
MPAL PROGRAM FUNDING	\$53,860	\$27,540	\$53,860 <b>2</b>
COMMUNITY USE PROGRAM FEES/RENTALS	\$5,500	\$9,918	\$5,500 <b>3</b>
MDS - VIC FUNDING	\$4,000	\$3,500	\$3,500
TOL - TOURISM & EVENTS	\$5,000	\$5,000	\$5,000
	<b>\$68,360</b>	<b>\$45,958</b>	<b>\$67,860</b>
<b>OTHER TRANSFERS</b>			
TRANSFER FROM OPERATING RESERVE	\$260,469	\$208,671	\$318,660 <b>4</b>
TRANSFER FROM WATERFRONT RESERVE	-	-	\$2,989 <b>5</b>
	<b>\$260,469</b>	<b>\$208,671</b>	<b>\$321,649</b>
<b>INTERNAL &amp; EXTERNAL TRANSFERS</b>	<b>\$705,185</b>	<b>\$652,261</b>	<b>\$758,891</b>
	<b>\$3,445,723</b>	<b>\$3,560,168</b>	<b>\$3,526,975</b>

#### NOTES

- 1** See corresponding expenditure below
- 2** See corresponding expenditure below
- 3** See corresponding expenditure below
- 4** Includes \$174,400 from Special Projects & Operating Initiatives
- 5** To close-out former waterfront reserve

## EXPENDITURES

		(projected)	
	17-18 BUDGET	17-18 ACTUALS	18-19 BUDGET
<b>LEGISLATIVE</b>			
<b>MAYOR</b>			
STIPEND	\$20,000	\$20,000	\$20,280
MEDICAL	\$2,495	\$2,420	\$2,442
TRAVEL & EXPENSES	\$2,500	\$2,900	\$2,500
	<b>\$24,995</b>	<b>\$25,320</b>	<b>\$25,222</b>
<b>COUNCIL</b>			
STIPEND	\$50,000	\$50,000	\$50,700
MEDICAL	\$4,936	\$4,780	\$4,825
TRAVEL & EXPENSES	\$2,500	\$1,500	\$2,500
	<b>\$57,436</b>	<b>\$56,280</b>	<b>\$58,025</b>
<b>COMMITTEE EXPENSE</b>			
COUNCIL MEETINGS EXPENSE	\$1,000	\$600	\$1,000
OTHER COMMITTEE EXPENSE	\$2,000	\$2,000	\$6,000 <sup>1</sup>
	<b>\$3,000</b>	<b>\$2,600</b>	<b>\$7,000</b>
<b>OTHER LEGISLATIVE</b>			
ELECTIONS, PLEBISCITES	\$0	\$0	\$0
UNSM DUES	\$1,725	\$2,001	\$2,050
	<b>\$1,725</b>	<b>\$2,001</b>	<b>\$2,050</b>
<b>LEGISLATIVE</b>	<b>\$87,156</b>	<b>\$86,201</b>	<b>\$92,297</b>

### NOTES

<sup>1</sup> Increase for new Asset Management Committee

<b>ADMINISTRATION &amp; FINANCE</b>	(projected)		
	<b>17-18 BUDGET</b>	<b>17-18 ACTUALS</b>	<b>18-19 BUDGET</b>
<b>CAO</b>			
CAO	\$69,625	\$69,625	\$70,669
CAO EXPENSES	\$4,000	\$5,900	\$5,000
TOWN CLERK/SPECIAL PROJ MNGR	\$37,271	\$37,469	\$38,221
	<b>\$110,896</b>	<b>\$112,994</b>	<b>\$113,890</b>
<b>ADMINISTRATION</b>			
HR MNGR/ADMIN	\$45,924	\$48,790	\$43,912
OFFICE STAFF - CASUAL	\$6,145	\$10,000	\$6,240
CSR/ADMIN	\$31,655	\$23,000	\$32,450
	<b>\$83,724</b>	<b>\$81,790</b>	<b>\$82,602</b>
<b>FINANCE</b>			
FINANCE MANAGER	\$50,191	\$50,809	\$51,962
FINANCE OFFICER	\$36,946	\$37,565	\$37,874
	<b>\$87,137</b>	<b>\$88,374</b>	<b>\$89,836</b>
<b>PENSION &amp; BENEFITS</b>	<b>\$49,290</b>	<b>\$58,852</b>	<b>\$55,731</b>
<b>TRAINING &amp; EXPENSE</b>	<b>\$6,500</b>	<b>\$5,700</b>	<b>\$6,500</b>
<b>TOWN HALL EXPENSE</b>			
MAINTENANCE & REPAIRS	\$5,000	\$2,500	\$3,000
LIGHT & FUEL	\$14,000	\$15,800	\$16,000
WATER & INSURANCE	\$2,260	\$2,115	\$2,435
JANITORIAL WAGES	\$5,000	\$5,965	\$6,240
MISCELLANEOUS SUPPLIES	\$900	\$500	\$500
	<b>\$27,160</b>	<b>\$26,880</b>	<b>\$28,175</b>
<b>ADMINISTRATION EXPENSE</b>			
LEGAL SERVICES	\$12,000	\$8,000	\$10,000
AUDIT SERVICES	\$29,000	\$25,000	\$24,200
OFFICE SOFTWARE LICENSES	\$10,200	\$11,000	\$12,000
OFFICE SUPPLIES	\$11,300	\$11,000	\$11,300
TELEPHONE/INTERNET	\$6,200	\$6,525	\$6,875
ADVERTISING	\$9,500	\$10,500	\$10,500
OFFICE EQUIPMENT	\$10,000	\$10,000	\$10,000
	<b>\$88,200</b>	<b>\$82,025</b>	<b>\$84,875</b>
<b>OTHER ADMINISTRATION EXPENSE</b>			
PUBLIC LIABILITY INSURANCE	\$59,405	\$63,750	\$65,750
UNSM ADMIN-INS PROG.	\$3,000	\$3,278	\$3,350
OTHER GENERAL ADMIN SERVICES	\$11,300	\$11,300	\$12,020
TCA OUT OF OPERATING	-	\$13,140	\$0
	<b>\$73,705</b>	<b>\$91,468</b>	<b>\$81,120</b>
<b>DEBT CHARGES</b>			
DEBENTURE PRINCIPAL	\$21,606	\$21,606	\$2,766
DEBENTURE INTEREST	\$1,394	\$1,394	\$1,016

TERM LOAN INTEREST(O/D)	\$0	\$5,109	\$7,000
OTH DEBT CHRGS-BNK S/C,ETC	\$9,500	\$8,205	\$9,500
	<b>\$32,500</b>	<b>\$36,314</b>	<b>\$20,282</b>
<b>ADMINISTRATION &amp; FINANCE</b>	<b>\$559,112</b>	<b>\$584,397</b>	<b>\$563,011</b>

## NOTES

		(projected)	
<b>PROTECTIVE SERVICES</b>	<b>17-18 BUDGET</b>	<b>17-18 ACTUALS</b>	<b>18-19 BUDGET</b>
<b>POLICE PROTECTION</b>			
CRIME INV,PREV & PROT SVS RCMP	\$584,400	\$590,280	\$512,094 <sup>1</sup>
DEPT. OF JUSTICE (RCMP SERV.)	\$113,250	\$112,884	\$113,250
RCMP SECRETARY (PAY & BENEFITS)	\$39,320	\$29,715	\$37,439
	<b>\$736,970</b>	<b>\$732,879</b>	<b>\$662,783</b>
<b>OTHER PROTECTIVE SERVICES</b>			
EMERGENCY MEASURES	\$8,280	\$7,240	\$7,240
PET PROJECTS	\$2,500	\$2,500	\$2,500
GROUND SEARCH & RESCUE	\$1,788	\$1,788	\$1,788
	<b>\$12,568</b>	<b>\$11,528</b>	<b>\$11,528</b>
<b>BY-LAW ENFORCEMENT</b>			
OTHER - BY-LAW ENFORCEMENT OFFICER	\$7,935	\$4,481	\$7,338 <sup>2</sup>
PENSION & BENEFITS	\$868	\$787	\$936
OTHER - BY LAW OFFICER EXP	\$500	\$0	\$500
	<b>\$9,303</b>	<b>\$5,268</b>	<b>\$8,774</b>
<b>FIRE PROTECTION</b>			
ADM - WORKER'S COMPENSATION	\$4,500	\$3,800	\$4,000
FIRE (VOL FORCE ALLOWANCE)	\$5,500	\$5,350	\$5,500
SVFD-BUNKER GEAR, ETC	\$20,000	\$20,000	\$20,000
FIRE ALARM SYSTEMS-DISPATCH	\$1,200	\$1,200	\$1,200
WATER SUPPLY - HYDRANTS & FIRE WELLS	\$71,730	\$75,632	\$85,224
TRAINING	\$1,000	\$3,650	\$2,000
FIRE STATION AND BUILDINGS	\$21,000	\$21,000	\$21,000
FIRE STN-JANITOR, WATER, INS	\$14,500	\$15,900	\$16,350
MAINTENANCE OF TRUCKS & EQUIPMENT	\$22,500	\$30,000	\$30,000
MTC. OF BOAT	\$2,000	\$1,000	\$2,000
COMMUNICATION EQUIPMENT	\$4,000	\$3,500	\$5,000
TRUCK & EQUIPMENT INSURANCE	\$9,600	\$8,923	\$9,600
	<b>\$177,530</b>	<b>\$189,955</b>	<b>\$201,874</b>
<b>SHARED SERVICES</b>			
FIRE INSPECTION	\$9,179	\$11,322	\$10,235
LOCK-UP	\$5,700	-	-
	<b>\$14,879</b>	<b>\$11,322</b>	<b>\$10,235</b>
<b>DEBT CHARGES</b>			
OTHER DEBT CHARGES - LATE FEES, ETC.	\$0	\$95	\$0
DEBENTURE PRINCIPAL	\$11,286	\$11,286	\$11,286
DEBENTURE INTEREST	\$2,344	\$2,344	\$2,002
	<b>\$13,630</b>	<b>\$13,725</b>	<b>\$13,288</b>
<b>PROTECTIVE SERVICES</b>	<b>\$964,880</b>	<b>\$964,677</b>	<b>\$908,482</b>

#### NOTES

<sup>1</sup> Reduced as per RCMP proposal (Mar 21, 2018)

<sup>2</sup> Includes \$2500 for dog control from MDS (proposed)

<b>PUBLIC WORKS &amp; INFRASTRUCTURE</b>	(projected)		
	<b>17-18 BUDGET</b>	<b>17-18 ACTUALS</b>	<b>18-19 BUDGET</b>
<b>WAGES &amp; BENEFITS</b>			
WORKER'S COMPENSATION	\$4,010	\$3,950	\$4,300
PENSION & BENEFITS	\$31,131	\$31,208	\$32,245
LABOUR	\$222,850	\$185,996	\$213,700 <b>1</b>
TRAINING	\$2,500	\$2,500	\$2,500
	<b>\$260,491</b>	<b>\$223,654</b>	<b>\$252,745</b>
<b>OTHER</b>			
SPECIAL PROJECTS	\$10,000	\$0	- <b>2</b>
SURVEYING	\$7,500	\$10,585	\$7,500
CELL PHONES - PUBLIC WORKS	\$4,500	\$2,200	\$2,500
OTHER-OFF.SUPP,PSTG,ADS,ETC	\$2,000	\$750	\$1,500
ADVERTISING	\$500	\$0	\$0
	<b>\$24,500</b>	<b>\$13,535</b>	<b>\$11,500</b>
<b>GENERAL EQUIPMENT</b>			
FUELS	\$15,000	\$15,000	\$15,000
INSURANCE & CARRIER FEES	\$11,041	\$9,916	\$10,366
EQUIPMENT RESERVE TRANSFER	\$23,387	\$23,387	\$25,276
SUPPLIES, SMALL TOOLS	\$4,500	\$5,200	\$6,000
	<b>\$53,928</b>	<b>\$53,503</b>	<b>\$56,642</b>
<b>EQUIPMENT MTC</b>			
MAINTENANCE OF LOADER	\$3,000	\$3,000	\$3,000
MAINTENANCE OF BACKHOE	\$2,500	\$1,000	\$2,500
MTC- '15 KIOTI TRACTOR	\$600	\$400	\$600
MTCE 3 TON-2011	\$3,000	\$6,700	\$5,000
'99 5 TON WHITE TRUCK	\$4,000	\$8,500	\$7,000
1/2 TN '02 CHEV(WHITE)	\$750	\$250	\$750
MTC-1 TN TRK-DODGE'09	\$2,500	\$2,600	\$2,500
MTC 1/2 TN'09 FORD SILVER	\$500	\$2,000	\$1,000
MTC 1/2 TN'03 CHV/BRGNDY	\$500	\$700	\$500
MTC OF SKIDSTEER	\$1,000	\$500	\$5,000
MAINTENANCE OF SMALL EQUIP	\$2,500	\$1,500	\$2,000
MTCE SNW REMVL EQUIP	\$2,500	\$4,000	\$4,000
	<b>\$23,350</b>	<b>\$31,150</b>	<b>\$33,850</b>
<b>BUILDINGS</b>			
GRADER BUILDING & YARD	\$7,000	\$6,000	\$7,000
GRADER BLDG - WATER/INSURANCE	\$3,675	\$3,650	\$3,750
SALT & SAND STORAGE BUILDING	\$3,550	\$2,000	\$4,500
	<b>\$14,225</b>	<b>\$11,650</b>	<b>\$15,250</b>
<b>ROADS AND STREETS</b>			
TREE MTC & PLANTING	\$13,000	\$16,300	\$13,000
DRAINAGE DITCHES	\$400	\$876	\$2,500
SNOW & ICE REMOVAL-inc LABOUR	\$25,000	\$10,000	\$25,000
COLD PATCH	\$6,000	\$6,000	\$6,000
SALT/SAND	\$26,000	\$24,670	\$26,000

GRAVEL	\$4,000	\$0	\$4,000
DOCK STREET FLOWERS	\$6,000	\$5,580	\$6,000
STREET LIGHTING	\$20,000	\$18,305	\$20,000
	<b>\$100,400</b>	<b>\$81,731</b>	<b>\$102,500</b>
<b>OTHER ROADS &amp; STREETS</b>			
ROAD ALLOWANCES	\$1,500	\$0	\$1,000
GRADING STREETS & ROADS	\$2,000	\$100	\$2,000
STREET SIGNS	\$4,000	\$4,732	\$3,000
TRAFFIC LANE MARKING	\$6,000	\$6,465	\$6,500
OTHER TRAFFIC SERVICES	\$4,500	\$3,800	\$4,000
STREET RESERVE TRANSFER	\$50,586	\$50,586	\$53,135
	<b>\$68,586</b>	<b>\$65,683</b>	<b>\$69,635</b>
<b>PARKS &amp; FACILITIES</b>			
CEMETERIES & CREMATORIALS	\$3,000	\$3,000	\$3,000
RECREATION COMPLEX	\$8,500	\$7,630	\$5,000
COMPLEX LIGHTS	\$1,000	\$30	\$750
SHEL CO ARENA	\$33,000	\$25,345	\$20,000
GENERA PARKS & TRAILS	\$18,750	\$27,280	\$24,950
OHV ROUTE STUDY	-	\$27,533	- <sup>3</sup>
BIKE RACKS & BENCHES	\$3,000	\$1,628	\$3,000
	<b>\$67,250</b>	<b>\$92,446</b>	<b>\$56,700</b>
<b>DEBT CHARGES</b>			
DEBENTURE PRINCIPAL	\$39,718	\$39,718	\$39,718
DEBENTURE INTEREST	\$7,695	\$7,695	\$7,066
	<b>\$47,413</b>	<b>\$47,413</b>	<b>\$46,784</b>
<b>PUBLIC WORKS &amp; INFRASTRUCTURE</b>	<b>\$660,143</b>	<b>\$620,765</b>	<b>\$645,606</b>

#### NOTES

- 1** Includes summer student for 12 weeks
- 2** Now referenced under special projects & strategic initiatives
- 3** See corresponding revenue above



COMMUNITY & ECONOMIC DEVELOPMENT	(projected)		
	17-18 BUDGET	17-18 ACTUALS	18-19 BUDGET
<b>ADMINISTRATION</b>			
CED MANAGER	\$55,825	\$55,825	\$57,181
CED MANAGER EXPENSE	\$3,000	\$3,100	\$4,000
PENSION & BENEFITS	\$9,502	\$6,325	\$10,454
ADVERTISING	\$500	\$500	\$500
TELEPHONE/INTERNET	\$2,500	\$2,350	\$2,500
OFFICE OPERATION/EQUIPMENT	\$5,000	\$4,850	\$3,500
ECONOMIC DEV (REN)	\$3,500	\$4,000	\$4,000
	<b>\$79,827</b>	<b>\$76,950</b>	<b>\$82,135</b>
<b>TOURISM &amp; EVENTS</b>			
TOUR. & MARKETING WGS & BENEFITS	\$50,770	\$42,950	\$55,210
TOUR. & MARKETING CO-ORD - EXP	\$2,500	\$2,500	\$3,000
MARKETNG & PROMO	\$13,000	\$7,000	\$24,000 <b>1</b>
TOUR & MARKETING - WEB TOOLS	\$4,600	\$7,000	\$7,000
CHRISTMAS DECORATIONS	\$2,700	\$155	\$1,500
SHELBURNE CELEBRATES CHRISTMAS	\$1,000	\$1,980	\$1,500
SPECIAL PROJECT - CHRSTMAS BANNERS	-	\$2,643	-
SPECIAL PROJECT - ELECTRONIC SIGN	-	\$1,352	-
FOUNDERS DAYS	\$35,100	\$48,164	\$36,600 <b>2</b>
TALL SHIPS	\$52,300	\$43,195	-
EVENTS - OTHER	\$2,000	\$2,500	\$5,000
EVENTS CO-ORDINATOR	\$11,500	\$15,300	\$22,000
VIC - MAINTENANCE	\$1,000	\$650	\$500
VIC - INSURANCE	\$600	\$610	\$700
VIC - OPERATIONS	\$31,600	\$28,600	\$31,600
GUILD HALL - EQUIPMENT	\$20,000	\$7,323	- <b>3</b>
GUILD HALL - PROGRAMMING	\$13,356	\$8,150	\$4,250
PUBLIC ART	\$7,500	\$2,473	\$12,500
WI FI NETWORK	\$6,000	\$522	- <b>4</b>
SOUTH SHORE TOURISM TEAM	\$225	\$207	\$350
	<b>\$255,751</b>	<b>\$223,273</b>	<b>\$205,710</b>
<b>PUBLIC HEALTH/WELFARE SERVICES</b>			
SHELB CO SENIOR SAFETY	\$2,491	\$2,492	\$2,492
SOU WEST NOVA TRANSIT	\$3,300	\$3,300	\$3,300
VON	\$2,000	\$2,000	\$2,000
MEDICAL CENTRE	\$0	\$0	- <b>5</b>
	<b>\$7,791</b>	<b>\$7,792</b>	<b>\$7,792</b>
<b>PLANNING &amp; INSPECTION</b>			
PLANNING DOCUMENT REVISION	\$15,000	\$500	\$5,000
BLDG INSP-SHARED SERVICES	\$28,759	\$30,337	\$10,484 <b>6</b>
	<b>\$43,759</b>	<b>\$30,837</b>	<b>\$15,484</b>
<b>OTHER CED</b>			
OTHER CED	\$7,692	\$1,500	\$1,350
	<b>\$7,692</b>	<b>\$1,500</b>	<b>\$1,350</b>

**COMMUNITY USE OF SCHOOLS**

SCHOOL CO-ORDINATOR WAGES	\$39,000	\$19,513	\$39,000
SCHOOL CO-ORD EXPENSES	\$3,000	\$2,062	\$3,000
PENSION & BENEFITS	\$6,810	\$2,490	\$6,810
TRAINING	\$1,000	\$385	\$1,000
TELEPHONE	\$750	\$752	\$750
OFFICE SUPPLIES	\$800	\$507	\$800
ADVERTISING	\$1,000	\$3,925	\$1,000
PROJECTS	\$8,000	\$2,406	\$8,000
COMM LEADERSHIP DEV	\$2,000	\$2,000	\$2,000
ACCOUNTING/ADMIN FEE	\$1,500	\$1,500	\$1,500
	<b>\$63,860</b>	<b>\$35,540</b>	<b>\$63,860</b>

**COMMUNITY USE SCHOOLS-PROGRAMS**

PROGRAM EXPENSES	\$500	\$172	\$500
INSTRUCTORS	\$1,000	\$0	\$1,000
FACILITY SUPERVISOR	\$4,000	\$9,746	\$4,000
	<b>\$5,500</b>	<b>\$9,918</b>	<b>\$5,500</b>

**DEBT CHARGES**

DEBENTURE PRINCIPAL	\$1,823	\$1,823	\$1,823
DEBENTURE INTEREST	\$326	\$326	\$305
	<b>\$2,149</b>	<b>\$2,149</b>	<b>\$2,128</b>

<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>	<b>\$466,329</b>	<b>\$387,959</b>	<b>\$383,959</b>
---	------------------	------------------	------------------

**NOTES**

- 1 Includes carry-over from 17/18 under Other Revenue Above
- 2 See corresponding Revenue under Other Revenue Above
- 3 Moved to capital budget 2018-19
- 4 Moved to capital budget 2018-19
- 5 Now referenced under special projects & strategic initiatives
- 6 Decrease under contract with MDS

		(projected)	
<b>FACILITIES MANAGEMENT</b>	<b>17-18 BUDGET</b>	<b>17-18 ACTUALS</b>	<b>18-19 BUDGET</b>
<b>BUILDINGS &amp; FACILITIES</b>			
GOC BUILDING	\$84,100	\$86,000	\$87,500
COMM CTR - MTC & REPAIR	\$26,000	\$187,000	\$31,500 <b>1</b>
COMM CTR - JAN,WTR,INS	\$14,550	\$16,150	\$17,110
KING ST CTR. (OPER,MTC,REPRS)	\$19,000	\$16,500	\$20,000
KING ST CTR. (JAN,WTR & INS)	\$3,500	\$2,780	\$3,000
HERITAGE HALL (OPER,MTC,RPR)	-	\$1,000	\$1,000
HERITAGE HALL (INS)	-	\$355	\$500
COX SHIPYARD COMPLEX	\$9,500	\$12,909	\$12,130
13 GEORGE	\$1,000	\$500	\$1,000
MACKAY MEM LIBRARY-OPER EXP	\$8,000	\$8,000	\$8,000
TRNSFR REG LIBRARY	\$11,660	\$11,652	\$11,652
LIBRARY JANITORS WAGES	\$6,600	\$7,220	\$7,730
GUILD HALL-MTC & OPERATIONS	\$2,000	\$2,000	\$2,100
DOCK ST- PUBLIC WASHROOMS	\$4,500	\$5,600	\$5,850
	<b>\$190,410</b>	<b>\$357,666</b>	<b>\$209,072</b>
<b>DEBT CHARGES</b>			
DEBENTURE PRINCIPAL	\$23,212	\$23,212	\$43,021
DEBENTURE INTEREST	\$4,972	\$4,972	\$12,402
	<b>\$28,184</b>	<b>\$28,184</b>	<b>\$55,423</b>
<b>FACILITIES MANAGEMENT</b>	<b>\$218,594</b>	<b>\$385,850</b>	<b>\$264,495</b>

## NOTES

**1** Includes storm damage see corresponding revenue above

		(projected)	
<b>FISCAL SERVICES</b>	<b>17-18 BUDGET</b>	<b>17-18 ACTUALS</b>	<b>18-19 BUDGET</b>
<b>UNCOLLECTABLE TAXES</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>RESERVE TRANSFERS</b>			
TO CAPITAL RESERVE	\$11,847	\$11,847	\$11,847 <sup>1</sup>
TO OPERATING RESERVE (SURPLUS / DEFICIT)	\$0	\$16,510	\$0 <sup>2</sup>
	<b>\$11,847</b>	<b>\$28,357</b>	<b>\$11,847</b>
<b>PROVINCIAL APPROPRIATIONS</b>			
REGIONAL SCHOOL BOARD	\$271,058	\$271,058	\$276,220
DEPT. OF JUSTICE (PROS. FEES)	\$2,800	\$5,600	\$6,000
PROT SERV - CORRECTIONS	\$22,250	\$21,662	\$22,000
HOUSING AUTHORITY	\$62,000	\$68,000	\$68,000
	<b>\$358,108</b>	<b>\$366,320</b>	<b>\$372,220</b>
<b>GENERAL GOV'T SERVICES</b>			
ASSESSMENT CST RECOVERY	\$27,000	\$26,500	\$26,746
GRANTS TO ORGANIZATIONS	\$15,000	\$15,000	\$15,338 <sup>3</sup>
	<b>\$42,000</b>	<b>\$41,500</b>	<b>\$42,084</b>
<b>TAXATION EXEMPTIONS</b>			
LOW INCOME TAX EXEMPTION PROGRAM	\$15,000	\$8,000	\$20,000 <sup>4</sup>
TAX EXEMPTIONS	\$43,775	\$43,775	\$43,574 <sup>5</sup>
COMMERCIAL DEV. REBATE PROGRAM	-	-	- <sup>6</sup>
	<b>\$58,775</b>	<b>\$51,775</b>	<b>\$63,574</b>
<b>TO NON CONSOLIDATED (DEFICITS)</b>	<b>\$13,779</b>	<b>\$37,367</b>	<b>\$0</b>
<b>FISCAL SERVICES</b>	<b>\$489,509</b>	<b>\$530,319</b>	<b>\$494,725</b>
<b>SPECIAL PROJECTS</b>	-	-	<b>\$174,400</b> <sup>7</sup>
	<b>\$3,445,723</b>	<b>\$3,560,168</b>	<b>\$3,526,975</b>
<b>Surplus Deficit</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## NOTES

- <sup>1</sup> For future debenture payments
- <sup>2</sup> 2017-18 Projected Surplus (subject to confirmation by Municipal Auditor)
- <sup>3</sup> See Appendices
- <sup>4</sup> See Appendices
- <sup>5</sup> See Appendices
- <sup>6</sup> Rebates expected to begin in 2019-20
- <sup>7</sup> See Special Projects & Strategic Initiatives

## 2018-19 SPECIAL PROJECTS / STRATEGIC INITIATIVES

	Name	Total Cost	External Funding	Town Cost	Strategic Plan Link	Status of Funding
1	<b>Asset Management Initiatives</b>	\$65,500	\$50,000	\$15,500	4.1	Pending
	<b>Description:</b> Application to FCM MAMP Program for condition assessments on buildings, recreation facilities, etc. plus training for Council, AM Committee, Staff. Participation in AIM Network 2018-19 Peer to Peer project.					
2	<b>Falls/Ohio Signage Study</b>	\$2,500	\$0	\$2,500	2.3	-
	<b>Description:</b> Engineering assessment of Falls/Ohio intersection visitor signage.					
3	<b>Medical Centre</b>	\$25,000	\$0	\$25,000	2.3	-
	<b>Description:</b> Medical Centre project contribution if required in 2018-19.					
4	<b>Secret Park</b>	\$2,500	\$0	\$2,500	2.2	-
	<b>Description:</b> New bi-lingual English - Mi'kmaq signage for Secret Park (George Street).					
5	<b>Active Transportation Audit &amp; Improvements</b>	\$18,000	\$18,000	\$0	2.2	Confirmed
	<b>Description:</b> Review of current active transportation infrastructure (sidewalks, bike lanes, trails, etc.) for safety and signage improvements, and implementation of improvements; carry-over 2017-18 Connect2 funding.					
6	<b>Promotional Audio / Video Development</b>	\$10,000	\$5,000	\$5,000	1.2	Pending
	<b>Description:</b> Development of amateur and/or professional audio/video materials to be used for future tourism marketing/resident attraction campaigns; could be supported by NSTA Inspiring Content Program 2018.					
7	<b>Community Gardens / Compost</b>	\$12,000	\$8,500	\$3,500	2.2	Confirmed
	<b>Description:</b> Development of community gardens / greenhouse / composting programs with community organizations; supported by Clean NS & Building Vibrant Communities Program.					
8	<b>Façade Program</b>	\$25,000	\$0	\$25,000	1.2	-
	<b>Description:</b> Program to provide grants of up to \$2,500 to business owners and \$500 to homeowners in specified downtown area, to improve appearance of facades; guidelines to be developed by staff with participants.					
9	<b>Resident Attraction Campaign</b>	\$15,000	\$0	\$15,000	2.1	-
	<b>Description:</b> Multi-year campaign to attract new residents and entrepreneurs. Initial year includes development of micro-site, social media and targeted advertising, to be built on in 2019-20 and 2020-21.					
10	<b>Surveying &amp; Costs for Disposal of Lands</b>	\$15,000	\$0	\$0	4.3	-
	<b>Description:</b> Surveying, etc. of surplus Town-owned lands / streets to prepare for disposal. Proceeds to capital reserve (contributions from land disposals offset planned Streets Reserve contributions for 2018-19).					
11	<b>Trail Signage Improvement</b>	\$2,500	\$0	\$2,500	2.2	-
	<b>Description:</b> Improved trail signage throughout Town and promotion of Shelburne Harbour Trail connection to Birchtown.					
12	<b>Waterfront Storm Damage Repair</b>	\$10,000	\$0	\$10,000	1.3	-
	<b>Description:</b> Necessary repair of damage to waterfront armoring / public infrastructure to ensure public safety. Non-public safety related recommendations excluded.					
13	<b>Western REN Year 1</b>	\$15,000	\$0	\$15,000	3.2	-
	<b>Description:</b> Funding to cover initial (pro-rated) year of membership in the Western Regional Enterprise Network should Council approve membership effective during 2018-19.					
14	<b>VIC Storm Damage Repair</b>	\$5,000	\$0	\$5,000	1.2	-
	<b>Description:</b> Necessary repair of damage to Visitor Information Centre facility to ensure public safety. Non-public safety related recommendations excluded.					

	Name	Total Cost	External Funding	Town Cost	Strategic Plan Link	Status of Funding
15	<b>UNESCO Signage on Hwy Signs</b>	\$2,400	\$0	\$2,400	1.2	-
	<b>Description:</b> Addition of highway attraction signage on Hwy 103 referencing Southwest Nova UNESCO Biosphere Reserve.					
16	<b>Zamboni Contribution</b>	\$100,000	\$55,000	\$45,000	3.3	Pending
	<b>Description:</b> Up to \$45,000 to Shelburne County Arena Association towards \$100,000 zamboni purchase, planned for Summer/Fall 2018; to be matched by MDS.					
17	<b>Visitor Map Contribution</b>	\$1,500	\$1,000	\$500	3.3	Pending
	<b>Description:</b> \$500 to Shelburne & Area Chamber of Commerce towards \$1,500 visitor map printing, planned for Spring 2018; to be matched by MDS.					
	<b>2018-19 SUBTOTAL</b>	<b>\$326,900</b>	<b>\$137,500</b>	<b>\$174,400</b>		

### 2019-20 Planned Special Projects / Strategic Initiatives

1	<b>Brownfields Plan</b>	\$20,000	\$10,000	\$10,000	2.2	Proposed
	<b>Description:</b> Development of stewardship plan for Town-owned brownfield (post-industrial) properties; could be supported by Communities, Culture & Heritage Community Development Grant.					
2	<b>Overlapping PW Position</b>	\$22,000	\$0	\$22,000	4.2	-
	<b>Description:</b> Eight-month term position in Public Works Department for succession planning purposes.					
3	<b>PW / Utilities Process Improvement</b>	\$12,000	\$0	\$12,000	4.2	-
	<b>Description:</b> Internal process improvement in Public Works Department & Water / Wastewater Utilities relating to ongoing Asset Management Initiatives.					
4	<b>Renewed Water Street Tree Canopy</b>	\$40,000	\$20,000	\$20,000	4.1	Proposed
	<b>Description:</b> Restoration of street tree canopy in downtown area supporting downtown revitalization / façade program, etc.; could be supported by Tree Canada Community Tree Program.					
	<b>2019-20 SUBTOTAL</b>	<b>\$94,000</b>	<b>\$30,000</b>	<b>\$64,000</b>		
	<b>TOTAL</b>	<b>\$420,900</b>	<b>\$167,500</b>	<b>\$238,400</b>		

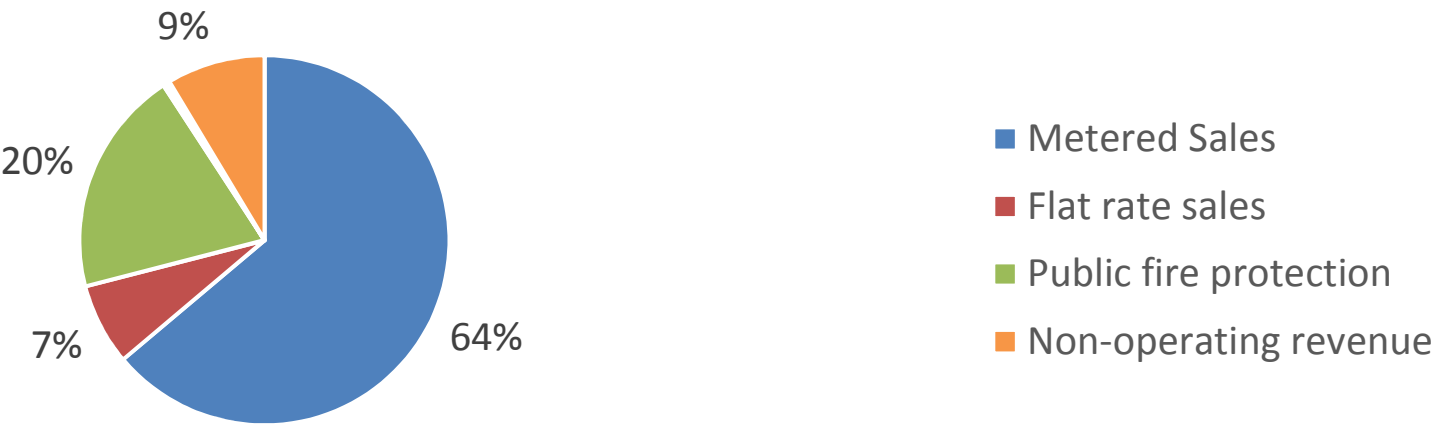
2018-19 from Operating Reserve

**\$174,400**

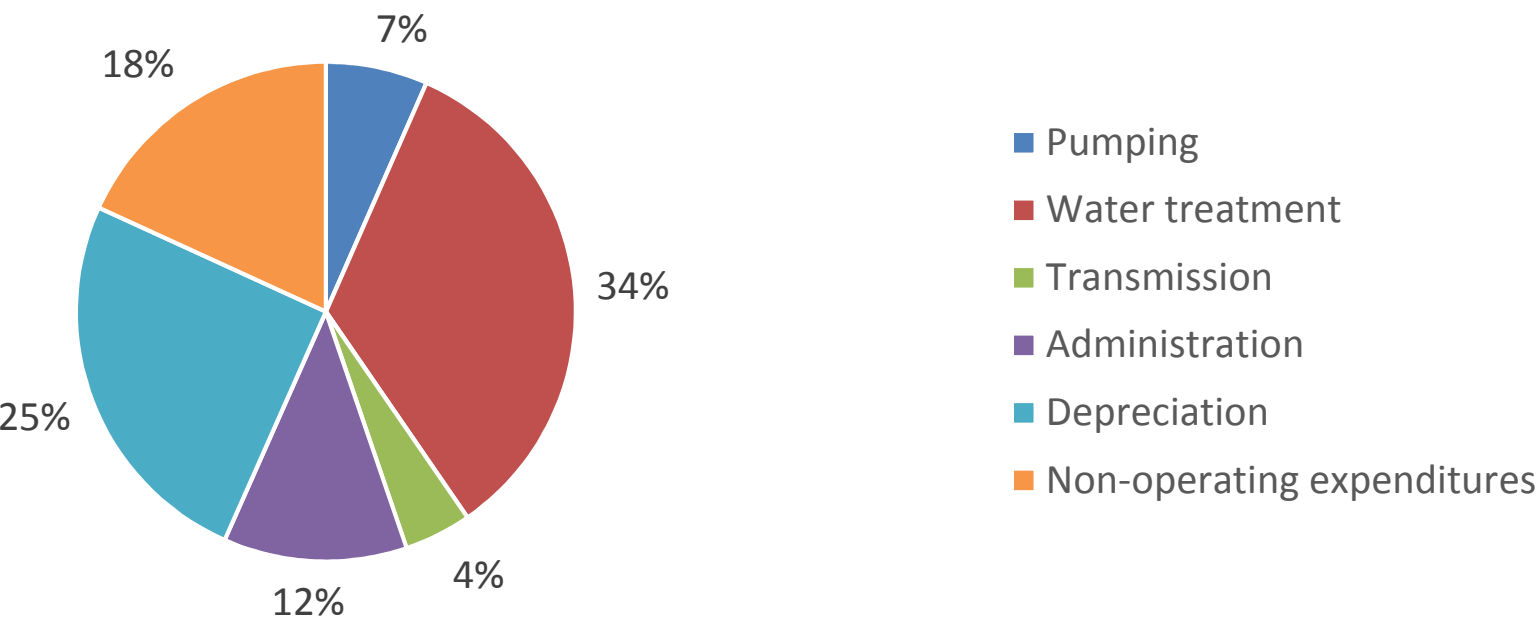
2018-19 NON-CONSOLIDATED SERVICES

IMPACT OF NON-CONSOLIDATED ON RESERVES / FUNDS	
TO GENERAL FUND	\$77,857
TO OPERATING RESERVE	\$73,414
TO WASTEWATER RESERVE	\$48,055
TO PORT RESERVE	-\$69,893
TO WATER RESERVE	\$108,570
TO WATER FUND	\$12,486

2018-19 WATER BUDGET - REVENUES



2018-19 WATER BUDGET - EXPENDITURES



## DRINKING WATER UTILITY

		(projected)			
	17-18 BUDGET	17-18 ACTUALS	18-19 BUDGET	19-20 PROJECTION	20-21 PROJECTION
<b>REVENUE</b>					
Metered Sales	\$401,583	\$418,257	\$430,022	\$430,022	\$430,022 <b>1</b>
Flat rate sales	\$45,511	\$46,039	\$48,018	\$48,018	\$48,018
Public fire protection	\$128,565	\$128,565	\$133,483	\$133,483	\$133,483
Sprinkler service	\$2,150	\$2,150	\$2,150	\$2,150	\$2,150
Forfeited discounts	\$1,900	\$1,729	\$1,800	\$1,800	\$1,800
<b>SUB TOTAL</b>	<b>\$579,709</b>	<b>\$596,740</b>	<b>\$615,473</b>	<b>\$615,473</b>	<b>\$615,473</b>
<i>Non-operating revenue</i>	<i>\$64,000</i>	<i>\$62,840</i>	<i>\$58,000</i>	<i>\$4,000</i>	<i>\$4,000</i> <b>2</b>
<b>TOTAL</b>	<b>\$643,709</b>	<b>\$659,580</b>	<b>\$673,473</b>	<b>\$619,473</b>	<b>\$619,473</b>
<b>EXPENDITURE</b>					
Pumping	\$44,325	\$41,798	\$43,628	\$44,933	\$45,038
Water treatment	\$201,194	\$194,006	\$223,453	\$225,358	\$228,601 <b>3</b>
Transmission	\$26,270	\$24,573	\$28,749	\$27,890	\$28,547
Administration	\$72,189	\$68,527	\$78,537	\$72,951	\$74,666 <b>4</b>
Depreciation	\$150,772	\$160,570	\$166,570	\$167,570	\$168,570
<b>SUB TOTAL</b>	<b>\$494,750</b>	<b>\$489,474</b>	<b>\$540,937</b>	<b>\$538,702</b>	<b>\$545,422</b>
<i>Non-operating expenditures</i>	<i>\$148,155</i>	<i>\$123,135</i>	<i>\$120,050</i>	<i>\$116,746</i>	<i>\$113,278</i> <b>5</b>
<b>TOTAL</b>	<b>\$642,905</b>	<b>\$612,609</b>	<b>\$660,987</b>	<b>\$655,448</b>	<b>\$658,700</b>
<b>SURPLUS DEFICIT</b>	<b>\$804</b>	<b>\$46,971</b>	<b>\$12,486</b>	<b>-\$35,975</b>	<b>-\$39,227</b> <b>6</b>
<i>End of Year Fund Balance</i>	<i>\$64,113</i>	<i>\$111,084</i>	<i>\$123,570</i>	<i>\$87,595</i>	<i>\$48,368</i>

### NOTES

**1** 2018-19 NSUARB Application required for 2019-20 and 2020-21 rates

**2** To / From Reserve

**3** Includes increased costs for CC chemicals and Sludge Pumping

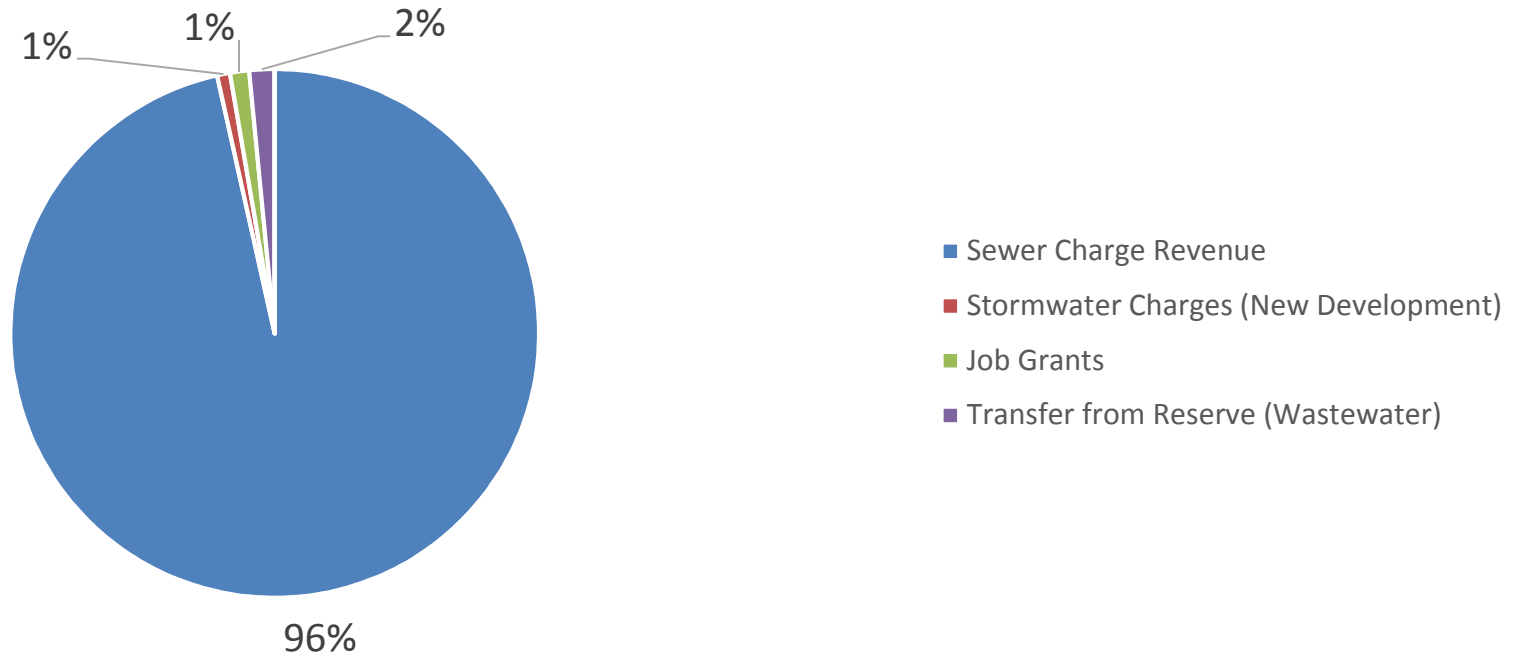
**4** Includes 2018-19 Rate Study; \$34,105 to General Government for Admin Services

**5** To / From Reserve

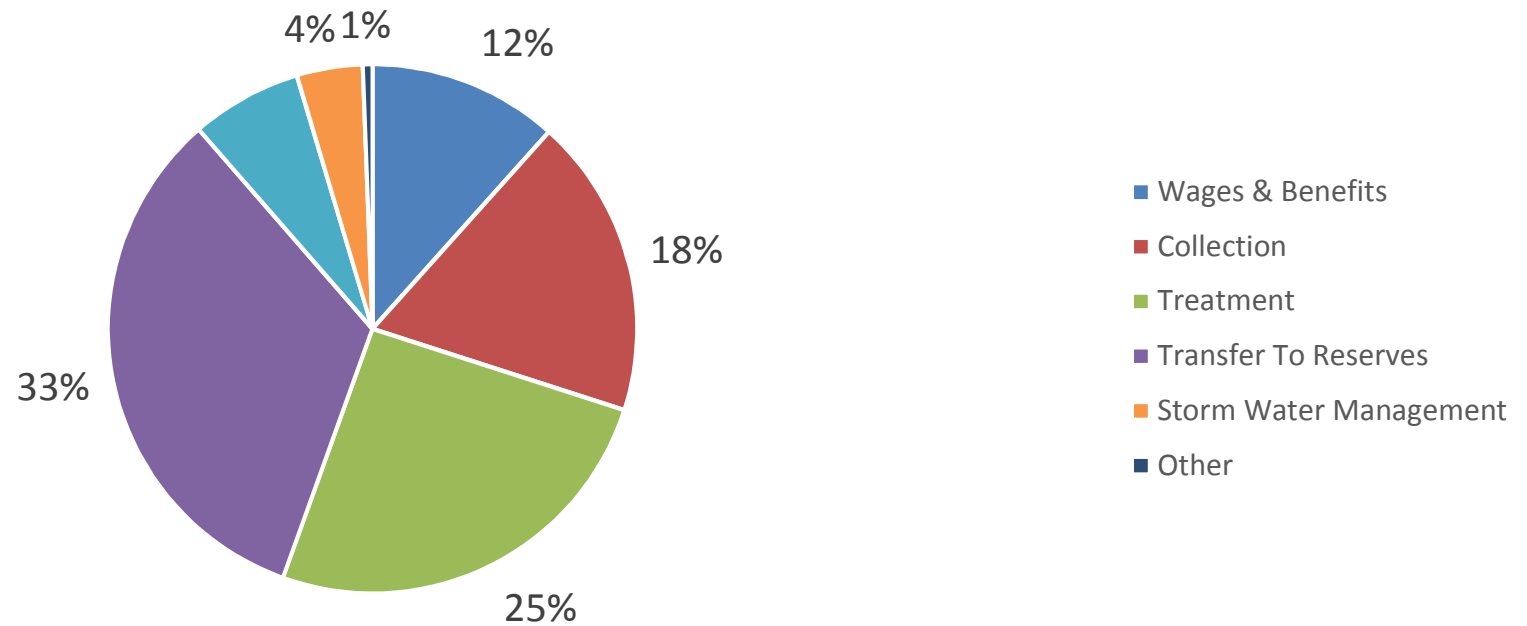
**6** 2018-19 NSUARB Application needed for 2019-20 and 2020-21 rates



## 2018-19 WASTEWATER BUDGET - REVENUES



## 2018-19 WASTEWATER BUDGET - EXPENDITURES



**WASTEWATER & STORMWATER UTILITY**

(projected)

	<b>17-18 BUDGET</b>	<b>17-18 ACTUALS</b>	<b>18-19 BUDGET</b>
<b>REVENUE</b>			
Sewer Charge Revenue	\$282,510	\$284,290	\$311,311 <b>1</b>
Stormwater Charges (New Development)	\$2,500	\$0	\$2,500 <b>2</b>
Job Grants	\$0	\$0	\$3,780 <b>3</b>
Transfer from Reserve (Wastewater)	\$0	\$0	\$5,000 <b>4</b>
From General	\$13,779	\$4,152	\$0
<b>TOTAL</b>	<b>\$298,789</b>	<b>\$288,442</b>	<b>\$322,591</b>
<b>EXPENDITURE</b>			
Wages & Benefits	\$36,267	\$39,400	\$37,524
Collection	\$52,150	\$55,144	\$59,150
Treatment	\$64,020	\$55,701	\$82,370 <b>5</b>
Transfer To Reserves	\$98,458	\$98,458	\$106,771 <b>6</b>
Administration (billing)	\$21,215	\$21,215	\$21,876 <b>7</b>
Storm Water Management	\$14,000	\$4,000	\$13,000 <b>8</b>
Other	\$1,400	\$3,245	\$1,900
Debt Charges	\$11,279	\$11,279	\$0
<b>TOTAL</b>	<b>\$298,789</b>	<b>\$288,442</b>	<b>\$322,591</b>
<b>SURPLUS DEFICIT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**NOTES****1** 1297.13 units at \$240 per unit as per Sewer Charge By-Law**2** To be implemented in LUB 2018-19**3** Clean Foundation Student Grant**4** Stormwater Management Initiatives**5** Increased power usage with new facility (starting by Sept.)**6** Includes 50% of Amortization on Tangible Capital Assets to Wastewater Reserve**7** To General Government for Admin Services**8** See corresponding revenue (\$5,000) from Wastewater Reserve for Stormwater Initiative

**SOLID WASTE UTILITY**

		(projected)	
	17-18 BUDGET	17-18 ACTUALS	18-19 BUDGET
<b>REVENUE</b>			
Solid Waste Charge Revenue	\$209,340	\$211,441	\$250,700 <b>1</b>
From General	\$0	\$33,485	\$0 <b>2</b>
<b>TOTAL</b>	<b>\$209,340</b>	<b>\$244,926</b>	<b>\$250,700</b>
<b>EXPENDITURE</b>			
Shared Services - Garbage Collection	\$203,190	\$237,705	\$223,802 <b>3</b>
Public Garbage Bins / Dog Bag Dispensers	\$2,500	\$500	\$2,500
Green Carts	\$3,650	\$3,656	\$3,700
Other	\$0	\$3,065	\$1,000
 Transfer To Reserve (Operating)	 \$0	 \$0	 \$19,698 <b>4</b>
<b>TOTAL</b>	<b>\$209,340</b>	<b>\$244,926</b>	<b>\$250,700</b>
 <b>SURPLUS DEFICIT</b>	 <b>\$0</b>	 <b>\$0</b>	 <b>\$0</b>

**NOTES**

**1** \$251.68 / unit (996 units) - from \$210.18 in 2017-18

**2** To Cover 2017-18 Deficit; includes \$18,476 for prior years' HST, phased-in over 3 years to mitigate rate spike (see transfer to operating below)

**3** Increases under contracts with MDS

**4** To Repay 2017-18 Deficit of \$33,485

**PORT AUTHORITY**

(projected)

	17-18 BUDGET	17-18 ACTUALS	18-19 BUDGET
<b>REVENUE</b>			
Berthage Charges	\$66,000	\$46,207	\$41,100
Electricity	\$68,000	\$75,200	\$60,200
Security	\$12,000	\$16,000	\$14,000
Wharf Charges	\$57,750	\$61,500	\$59,000
Penalties & Interest	\$9,000	\$11,125	\$10,000
Other	\$1,800	\$22,410	\$2,250 <b>1</b>
Transfer from Reserve (Port)	\$18,037	\$50,721	\$69,893 <b>2</b>
	<b>\$232,587</b>	<b>\$283,163</b>	<b>\$256,443</b>
<b>EXPENDITURE</b>			
Administration	\$63,500	\$73,729	\$85,491
Operations	\$76,000	\$128,334	\$77,600 <b>3</b>
Professional Fees	\$36,000	\$12,495	\$20,995
Administration	\$14,000	\$14,000	\$21,876
Financial Charges	\$23,087	\$36,505	\$44,481
Uncollectible Accounts	\$20,000	\$18,100	\$6,000
	<b>\$232,587</b>	<b>\$283,163</b>	<b>\$256,443</b>
<b>SURPLUS DEFICIT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**NOTES****1** 2017-18 projected includes received for collisions (see below)**2** From Port Reserve**3** 2017-18 projected includes collisions (see above) and other repairs

2017-18 Municipal Property Tax Rates

Residential Tax Rates			Commercial Tax Rates		
Area	Area Type	Residential	Area	Area Type	Commercial
GUYSBOROUGH	Rural Municipality	0.61	ANTIGONISH	Rural Municipality	1.46
CHESTER	Rural Municipality	0.705	CHESTER	Rural Municipality	1.53
RICHMOND	Rural Municipality	0.8	ANNAPOLIS	Rural Municipality	1.8
PICTOU	Rural Municipality	0.81	WEST HANTS	Rural Municipality	1.8
LUNENBURG	Rural Municipality	0.81	PICTOU	Rural Municipality	1.82
KINGS	Rural Municipality	0.853	SHELBURNE	Rural Municipality	1.82
EAST HANTS	Rural Municipality	0.859	DIGBY	Rural Municipality	1.85
ANTIGONISH	Rural Municipality	0.88	INVERNESS	Rural Municipality	1.85
COLCHESTER	Rural Municipality	0.88	LUNENBURG	Rural Municipality	1.957
ST. MARY'S	Rural Municipality	0.92	CLARE	Rural Municipality	2.07
ANNAPOLIS	Rural Municipality	0.994	RICHMOND	Rural Municipality	2.1
BARRINGTON	Rural Municipality	1.01	VICTORIA	Rural Municipality	2.1
WEST HANTS	Rural Municipality	1.016	QUEENS COUNTY	REGION OF QUEENS	2.12
INVERNESS	Rural Municipality	1.02	YARMOUTH	Rural Municipality	2.15
QUEENS COUNTY	REGION OF QUEENS	1.02	ST. MARY'S	Rural Municipality	2.23
CLARE	Rural Municipality	1.04	ARGYLE	Rural Municipality	2.25
CUMBERLAND	Rural Municipality	1.04	COLCHESTER	Rural Municipality	2.28
ANTIGONISH	Town	1.06	KINGS	Rural Municipality	2.287
ARGYLE	Rural Municipality	1.07	BARRINGTON	Rural Municipality	2.56
COUNTY RURAL	HALIFAX REGIONAL	1.152	ANTIGONISH	Town	2.58
YARMOUTH	Rural Municipality	1.16	GUYSBOROUGH	Rural Municipality	2.58
COUNTY SUBURBAN	HALIFAX REGIONAL	1.165	CUMBERLAND	Rural Municipality	2.63
MULGRAVE	Town	1.188	EAST HANTS	Rural Municipality	2.66
MAHONE BAY	Town	1.19	COUNTY RURAL	HALIFAX REGIONAL	2.955
HALIFAX URBAN CORE	HALIFAX REGIONAL	1.198	MAHONE BAY	Town	2.98
DARTHMOUTH	HALIFAX REGIONAL	1.198	LIVERPOOL	REGION OF QUEENS	3
BEDFORD	HALIFAX REGIONAL	1.198	ANNAPOLIS ROYAL	Town	3.15
COUNTY URBAN	HALIFAX REGIONAL	1.198	LUNENBURG	Town	3.286
BERWICK	Town	1.199	HALIFAX URBAN CORE	HALIFAX REGIONAL	3.318
VICTORIA	Rural Municipality	1.2	DARTHMOUTH	HALIFAX REGIONAL	3.318
SHELBURNE	Rural Municipality	1.26	BEDFORD	HALIFAX REGIONAL	3.318
DIGBY	Rural Municipality	1.3	COUNTY URBAN	HALIFAX REGIONAL	3.318
LUNENBURG	Town	1.333	COUNTY SUBURBAN	HALIFAX REGIONAL	3.318
KENTVILLE	Town	1.387	KENTVILLE	Town	3.341
WOLFVILLE	Town	1.45	STEWIACKE	Town	3.46
OXFORD	Town	1.59	BERWICK	Town	3.491
AMHERST	Town	1.63	WOLFVILLE	Town	3.56
YARMOUTH	Town	1.64	WESTVILLE	Town	3.69
PICTOU	Town	1.64	SHELBURNE	Town	3.86
ANNAPOLIS ROYAL	Town	1.65	BRIDGEWATER	Town	3.97
BRIDGEWATER	Town	1.65	OXFORD	Town	3.97
CLARK'S HARBOR	Town	1.65	WINDSOR	Town	3.99
STEWIACKE	Town	1.665	STELLARTON	Town	4.15
CAPE BRETON MUN-Subu	CAPE BRETON REGIONAL	1.665	DIGBY	Town	4.24
PORT HAWKESBURY	Town	1.8	YARMOUTH	Town	4.26
STELLARTON	Town	1.82	MIDDLETON	Town	4.32
NEW GLASGOW	Town	1.82	MULGRAVE	Town	4.321
TRURO	Town	1.83	PICTOU	Town	4.34
MIDDLETON	Town	1.84	PORT HAWKESBURY	Town	4.38
LIVERPOOL	REGION OF QUEENS	1.9	NEW GLASGOW	Town	4.4
WINDSOR	Town	1.9	AMHERST	Town	4.43
DIGBY	Town	1.99	TRURO	Town	4.48
TRENTON	Town	1.99	CAPE BRETON MUN-Sub	CAPE BRETON REGIONAL	4.854
SYDNEY MINES	CAPE BRETON REGIONAL	1.991	SYDNEY MINES	CAPE BRETON REGIONAL	5.127
LOUISBOURG	CAPE BRETON REGIONAL	2.016	DOMINION	CAPE BRETON REGIONAL	5.203
SHELBURNE	Town	2.04	NEW WATERFORD	CAPE BRETON REGIONAL	5.226
DOMINION	CAPE BRETON REGIONAL	2.066	GLACE BAY	CAPE BRETON REGIONAL	5.23
WESTVILLE	Town	2.08	NORTH SYDNEY	CAPE BRETON REGIONAL	5.242
NEW WATERFORD	CAPE BRETON REGIONAL	2.08	LOUISBOURG	CAPE BRETON REGIONAL	5.259
GLACE BAY	CAPE BRETON REGIONAL	2.094	LOCKEPORT	Town	5.39
NORTH SYDNEY	CAPE BRETON REGIONAL	2.106	TRENTON	Town	5.44
CITY OF SYDNEY	CAPE BRETON REGIONAL	2.266	CITY OF SYDNEY	CAPE BRETON REGIONAL	5.457
LOCKEPORT	Town	2.31	CLARK'S HARBOR	Town	5.58

## 2018/19 Low Income Property Tax Exemption

### Comparison of Municipal Exemption Programs

	<u>Income</u> <u>Threshold</u>	<u>Rebate</u> <u>Amount</u>	<u>Income</u> <u>Threshold</u>	<u>Rebate</u> <u>Amount</u>	<u>Income</u> <u>Threshold</u>	<u>Rebate</u> <u>Amount</u>
Municipality of Shelburne	\$20,000 or less	\$ 400.00	\$22,500 or less	\$ 200.00	\$25,000 or less	\$ 100.00
Municipality of Barrington	\$20,000 or less	\$ 300.00	\$22,500 or less	\$ 200.00	\$25,000 or less	\$ 100.00
Municipality of Cumberland	\$18,173 or less	\$ 310.00	\$20,576 or less	\$ 214.00		
Municipality of the County of Victoria	\$25,000 or less	\$ 200.00				
Municipality of the County of Kings	\$34,000 or less	\$ 256.00				
Annapolis Royal	\$18,000 or less	\$ 300.00				
Town of Truro	\$25,913 or less	\$ 208.00				
Region of Queens	\$23,184 or less	\$ 250.00				
Town of Clark's Harbour	\$17,000 or less	\$ 100.00				
Town of Yarmouth	\$25,000 or less	\$ 750.00				
Town of Wolfville	\$26,400 or less	\$ 600.00				
Town of Lockeport	\$17,311 or less	\$ 150.00				
Town of Shelburne (Current)	\$30,000 or less	\$ 250.00				

### Town of Shelburne

\$22,976 or less	\$ 611.73	\$28,720 or less	\$ 305.87	\$34,464 or less	\$ 152.93
50% median	25% of	62.5% of median	12.5% of	75% of median	6.25% of
income	median value	income	median value	income	median value

#### Applying median household income and Median Dwelling Value from 2016 Census

\$45,952 Median Household Income

\$119,948 Median Dwelling Value

\$2,447 Taxes on median dwelling at \$2.04/\$100 Residential Rate

#### Change in Residential Tax Effort

Taxes - No Change

Sewer Charge - Plus \$21 / year

Solid Waste Charge - Plus \$41.50 / year

## 2018/19 Grants to Organizations

<b><u>Organization</u></b>	<b>2017/18 Budget</b>	<b>2017/18 Actual</b>	<b>2018/19 Budget</b>
SRHS	\$250	\$250	\$250
Canada Red Cross	\$50	\$50	\$50
South West Nova Transition House	\$500	\$500	\$500
Shelburne Co Health Care Recruitment	\$889	\$889	\$889
Shelburne Historical Society	\$2,500	\$0	\$2,500
Shelburne Long Boat Society	\$750	\$750	\$750
Shelburne Long Boat Society	\$750	\$750	\$0
Black Loyalist Heritage Society	\$485	\$485	\$0
Black Loyalist Heritage Society	\$1,500	\$1,500	\$1,000
Shelburne Exhibition	\$1,000	\$1,000	\$1,000
Sou'West Nova Transit(Rides)	\$1,000	\$1,000	\$1,000
Barrington & Area Soccer Assc	\$350	\$350	\$850
Special Olympics	\$1,000	\$1,000	\$1,000
Shelburne Lions Club	\$2,638	\$2,638	\$2,500
Little People's Place Day Care	\$200	\$200	\$0
Tri County Women's Centre	\$250	\$250	\$0
Basement Theatre	\$0	\$0	\$500
Camp Jordan	\$0	\$0	\$500
McKay Memorial Library-Adop A Book	\$0	\$0	\$500
Shelburne Rug Hooking Group	\$0	\$0	\$250
Shelburne Curling Centre	\$0	\$0	\$299
Shelburne Archives & Genealogical Soc	\$0	\$0	\$1,000
<b>Total</b>	<b>\$14,111</b>	<b>\$11,611</b>	<b>\$15,338</b>

2018/19 Subsidies

<u>Organization</u>	2017/18 Budget	2017/18 Actual	2018/19 Budget
Barrington Ground Search & Rescue	\$1,788	\$1,788	\$1,788
Community Use Program MPAL	\$10,000	\$10,000	\$10,000
Regional Library	\$11,652	\$11,652	\$11,652
McKay Memorial Library(operating costs)	\$14,600	\$14,600	\$14,600
BBMAS/Pet Projects Society	\$2,500	\$2,500	\$2,500
Regional Housing Authority	\$62,000	\$62,000	\$62,000
SCEEMO (Emergency Measures)	\$7,280	\$6,240	\$6,240
Shelburne County Arena Assc(Capital)	\$13,000	\$5,345	\$0
Shelburne County Arena Assc(operating)	\$20,000	\$20,000	\$20,000
Shelburne County Seniors Safety	\$2,492	\$2,492	\$2,492
Sou'West Nova Transit Association	\$3,300	\$3,300	\$3,300
Victorian Order of Nurses	\$2,000	\$2,000	\$2,000
<b>Total</b>	<b>\$150,612</b>	<b>\$141,917</b>	<b>\$136,572</b>



## 2018/19 Tax Exemptions

### Partial Tax Exemption - from commercial to residential

<u>Organization</u>	18/19 100% of Assessed Value @ 3.86/100 commercial tax rate	18/19 Assessed Value -50% Residential/50% Commercial	Amount of Exemption	% of Exemption
Shelburne Historical Society(10 Ann St) AAN 02167336(260,000)50% residential(130,000))	\$10,036.00	\$7,670.00	<b>\$2,366.00</b>	<b>24%</b>
Albert Lodge#30(156 Water St AAN00034703(109,700)50% residential(54,850)	\$4,234.42	\$3,236.15	<b>\$998.27</b>	<b>24%</b>
Shelb Area Lions Club (188 Elliot St) AAN04242262 (129,300)100% residential	\$4,990.98	\$2,637.72	<b>\$2,353.26</b>	<b>47%</b>
<b>Total</b>	<b>\$19,261.40</b>	<b>\$13,543.87</b>	<b>\$5,717.53</b>	<b>30%</b>

### Tax Exemption for non profit

<u>Organization</u>	18/19 Assessed Value @ 3.86/100	Percentage of taxes Exempted
Shelb Historical Society (20 Dock St) AAN01160354(268,800)	<b>\$10,375.68</b>	100%
Shelb Historical Society (24 Dock St) AAN01188232 (128,400)	<b>\$4,956.24</b>	100%
Shelb Library Assc (17 Glasgow St) AAN04463668 (500,400)	<b>\$19,315.44</b>	100%
<b>TOTAL</b>	<b>\$34,647.36</b>	

### Commercial Seasonal Exemptions

<u>Organization</u>	18/19 Assessed Value @ 3.86/100	Portion of Commercial at 75% of	Amount of Exemption	% of Exemption
Dewar, Patricia A (36 Dock St) AAN04231708 (273,300)	\$10,549.38	\$7,912.04	<b>\$2,637.35</b>	<b>25%</b>
Glauser, Roland & Kathleen (13 Charlotte Lane) AAN04682521 (68,000 Comm/59,200 Seasonal)	\$2,624.80	\$2,053.52	<b>\$571.28</b>	<b>0.22</b>
<b>Total</b>	<b>\$13,174.18</b>	<b>\$9,965.56</b>	<b>\$3,208.63</b>	<b>0.24</b>
<b>Total Tax Exemptions</b>	<b>\$43,573.52</b>			